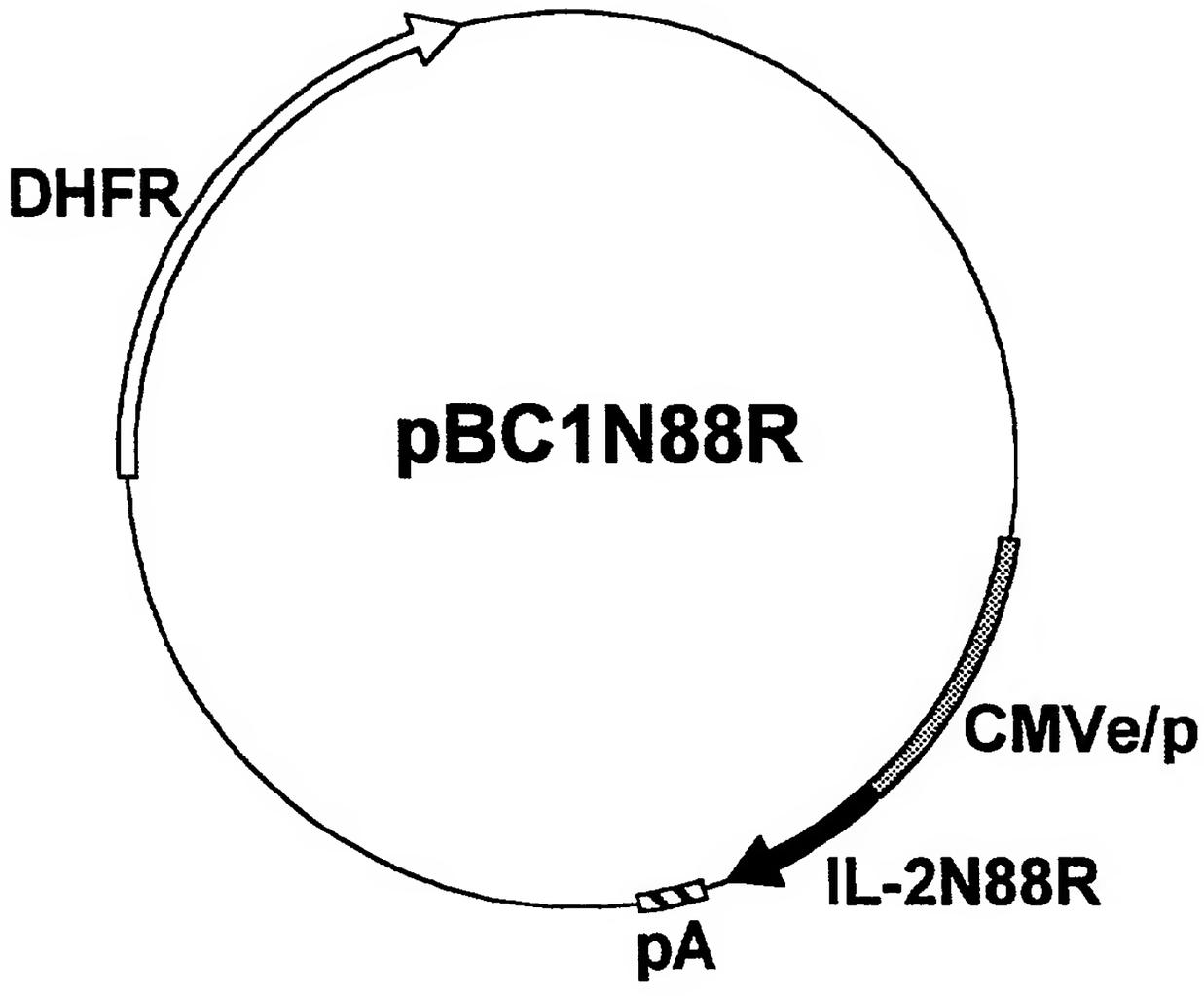Substitute Sheet (Rule 26)